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 HD **Saskatchewan court rules federal carbon tax constitutional in first of several legal challenges; In a 3-2 ruling that is expected to be appealed to the Supreme Court of Canada, Saskatchewan's Appeal Court concluded there is nothing unconstitutional about the federal carbon-tax regime**
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CALGARY and OTTAWA

Saskatchewan's highest court has concluded that the federal carbon tax is constitutional, handing Prime Minister Justin Trudeau a victory in the first of several legal challenges on the issue from conservative premiers in the months before a federal election.

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Saskatchewan's Court of Appeal decided 3-2 on Friday that climate change is a vital national issue and the federal government has the power to set greenhouse gas standards that the provinces must meet. Ottawa said the court's conclusion, while not binding, is a win and allows the federal government to undertake significant action on carbon emissions while respecting Canada's Constitution.

However, conservative premiers who have rallied together in rejecting the tax pointed to the court's split decision as proof that continued opposition in the courts has merit. Saskatchewan Premier Scott Moe said he would appeal the ruling to the Supreme Court of Canada while the premiers of Ontario and Alberta said the decision did nothing to blunt their opposition to the federal carbon-pricing system.

"I'm disappointed with today's ruling but it is only one step in the battle against the Trudeau carbon tax," Mr. Moe told reporters in Regina.

A similar case launched by Premier Doug Ford has already been heard in Ontario's highest court and is awaiting a ruling. The governments of Manitoba, New Brunswick and Alberta, where Jason Kenney was sworn in as Premier earlier this week, have vowed to launch similar legal challenges.

"It was a close one, 3-2. But this series isn't over yet, that's Game 1. We still have other games to play." Mr. Ford said on Friday. "At the end of the day, we're going to hopefully win, win this court case here in Ontario and other challenges. And then we're going to the Supreme Court."

The majority opinion, written by Saskatchewan Chief Justice Robert Richards, found that climate change is an area of shared jurisdiction between Ottawa and the provinces where both must work together. However, Chief Justice Richards wrote, "the establishment of minimum national standards of price stringency for [greenhouse gas] emissions is a matter falling within federal jurisdiction." He also concluded that climate change constitutes an emergency and "presents a genuine threat to Canada."

The ruling found that the federal plan allows for significant provincial action on carbon emissions and respects Canada's Constitution. The majority also found that the carbon tax, in a constitutional sense, is not a tax but a regulatory charge on emissions.

Mr. Moe's government tested the federal law in Saskatchewan's Appeal Court in February, arguing that the carbon tax is an intrusion into provincial jurisdiction and upsets Canada's constitutional order. Ottawa's lawyers responded that a national carbon price is necessary because provinces alone can't respond individually to controlling greenhouse gases.

The federal government said the ruling vindicates its approach.

"This decision confirms that putting a price on carbon pollution and returning the revenues to Canadians through the climate-action incentive rebate is not only constitutional, it is an effective and essential part of any serious response to global climate change," federal Environment and Climate Change Minister Catherine McKenna said.

Asked about the likelihood of appeal, Ms. McKenna called on the premiers to end the legal challenges. "I really would ask conservative politicians to stop fighting climate action in the courts and start fighting climate change with us," she said outside the House of Commons.

Federal Conservative Leader Andrew Scheer said he agreed with the two dissenting judges, that the court's opinion interprets federal power too broadly. "Saskatchewanians, along with Canadians from coast to coast, have clearly said no to Justin Trudeau's carbon tax," he said in a statement.

British Columbia intervened in the case on Ottawa's behalf, and B.C. Environment Minister George Heyman welcomed the ruling. "It's a good chance for all of us in Canada, all provinces, to recalibrate and find a way to work together to take real and meaningful action on climate change and carbon pollution," he said in an interview in Victoria.

University of Ottawa law professor Nathalie Chalifour said the court upheld the fundamental argument that climate change is a "national concern" and that the carbon levy is not legally a tax because the revenues are all returned to individuals and businesses in the province where they are raised.

"It's really clear that it is not a tax ... It is not a revenue-raising measure but an instrument to regulate GHGs," she said. While the dissenting justices raised issues that opponents of the levy could argue on appeal, Ms. Chalifour said they take an "old-fashioned view" that federal and provincial jurisdiction is mutually exclusive. The majority followed reasoning established by the Supreme Court of Canada that provinces and the federal government share powers over environmental issues.

With reports from Justine Hunter in Victoria and Stephen Cook in Toronto

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